IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.386 OF 2004

The Commissioner of Income Tax,
Thane-IV, Thane .. Appellant
V/s
M/s.Universal Wire Industries, Thane .. Respondent

Mr.R.V.Desai with Mr.R.Asokan for the Appellant.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 25.01.2005.

P.C.:

1. Heard the learned Counsel for the Appellant. Perused the order of the Income Tax Appellate Tribunal dated 23.9.2002. Paragraph 6 of the said order makes it abundantly clear that because of sickness of the Chartered Accountant there was a reasonable cause for delay in obtaining the audit reports. It is a mere question of finding of fact. There is no substantial question of law involved in this Appeal. Hence the Appeal stands dismissed. ....